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Attorneys for Complainant

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

STANLEY WRISTEN DOWLING
552 Bean Creek Road, Space 54
Scotts Valley, CA 95066

Certified Public Accountant Certificate
No. CPA 15737,

Respondent.

Case No. AC-2005-35

**DEFAULT DECISION
AND ORDER**

[Government Code §11520]

FINDINGS OF FACT

1. On or about May 12, 2006, Complainant Carol Sigmann, in her official capacity as the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs, filed Accusation No. AC-2005-35 against Stanley Wristen Dowling, Respondent, before the California Board of Accountancy.

2. On or about October 31, 1970, the California Board of Accountancy (Board) issued Certified Public Accountant Certificate No. CPA 15737 to Respondent. The Certificate, now subject to renewal every two years (on May 1 of even-numbered years) pursuant to Code Section 5070.5, had been renewed, at some time on or before March 1989¹, in an active status

1. The Board's records were transferred to the DCA's centralized computer system in March 1989 and, as a result, the underlying documentation related to the license history is unavailable prior to that date.

1 until its expiration on May 1, 1990. Since that date, the Board's records have reflected the status
2 of the certificate as follows:

3 A. Expired (and not valid for practice) from May 1, 1990 through June 4, 1990, then
4 renewed in an "active"² status from June 5, 1990 (upon receipt of declaration of compliance with
5 continuing education requirements) through April 30, 1992.

6 B. Renewed "active" during the three two-year renewal periods from May 1, 1992
7 through April 30, 1998.

8 C. Expired from May 1, 1998 through June 7, 1998, then renewed in an "active"
9 status from June 8, 1998 (upon receipt of declaration of compliance with continuing education
10 requirements) through April 30, 2000.

11 D. Expired from May 1, 2000 through July 23, 2000, then renewed in an "active"
12 status from October 12, 2000 (upon receipt of declaration of compliance with continuing
13 education requirements) through April 30, 2002.

14 E. Expired from May 1, 2002 through August 2, 2005, then renewed in an "active"
15 status from August 3, 2005 through April 30, 2006 (upon receipt of declaration of compliance
16 with continuing education requirements).

17 F. The Certified Public Accountant Certificate expired on April 30, 2006, has not
18 been renewed, and is currently in a delinquent status.

19 3. On or about May 19, 2006, Paula Murphy, an employee of the Department of
20 Justice, served by Certified and First Class Mail a copy of the Accusation No. AC-2005-35,
21 Statement to Respondent, Notice of Defense, Request for Discovery, and Government Code
22 sections 11507.5, 11507.6, and 11507.7 ("Accusation Package") to Respondent's address of
23 record with the Board, which is 552 Bean Creek Road, Space 54, Scotts Valley, CA 95066. No
24 response of any kind was received from Mr. Dowling, and nothing has been returned by the
25 USPS. On or about June 23, 2006, Ms. Murphy again served, by Certified and First Class Mail,
26

27
28 2. The renewal without required continuing education results in a current but "inactive"
license, which does not authorize the practice of public accountancy (Board Rule 80).

1 the Accusation Package to Respondent's address of record with the Board. Again, no response
2 has been received from Respondent, and nothing has been returned by the USPS. A copy of the
3 Accusation, the related documents, and Declaration of Service are attached as exhibit A, and are
4 incorporated herein by reference.

5 4. Service of the Accusation was effective as a matter of law under the provisions of
6 Government Code section 11505, subdivision (c).

7 5. Government Code section 11506 states, in pertinent part:

8 "(c) The respondent shall be entitled to a hearing on the merits if the respondent files a
9 notice of defense, and the notice shall be deemed a specific denial of all parts of the accusation
10 not expressly admitted. Failure to file a notice of defense shall constitute a waiver of
11 respondent's right to a hearing, but the agency in its discretion may nevertheless grant a hearing."

12 6. No Notice of Defense, nor other response or communication from Respondent has
13 been received.

14 7. Respondent failed to file a Notice of Defense within 15 days after service, on May
15 19, 2006, upon him of the Accusation, and therefore waived his right to a hearing on the merits
16 of Accusation No. AC-2005-35.

17 8. California Government Code section 11520 states, in pertinent part:

18 "(a) If the respondent either fails to file a notice of defense or to appear at the hearing, the
19 agency may take action based upon the respondent's express admissions or upon other evidence
20 and affidavits may be used as evidence without any notice to respondent."

21 9. Pursuant to its authority under Government Code section 11520, the Board finds
22 Respondent is in default. The Board will take action without further hearing and, based on
23 Respondent's express admissions by way of default and the evidence before it, contained in
24 exhibits A and B finds that the allegations in Accusation No. AC-2005-35 are true, as follows:

25 A. Respondent practiced public accountancy without being licensed to do so, at the
26 office address of 1260 41st Avenue #1, Capitola, CA 95010, an office which he maintained for
27 the practice of public accountancy. By his own admission, Respondent has practiced on an
28 almost continuous basis, particularly during "tax season." Respondent prepares approximately

1 400-500 income tax returns a year for clients. The dates of unlicensed practice include in or
2 about May and June 2002 and July 2003, as well as unspecified dates each year, known to
3 Respondent but not to Complainant. Respondent also performed at least one compilation report
4 while he was not licensed.

5 B. For renewal period May 1, 2000 through April 30, 2002, Respondent renewed his
6 license claiming partial continuing education credit (for continuing education which was required
7 to be completed during the two year period immediately preceding renewal, that is, during the
8 period May 1998 - April 2000). Respondent requested, and was granted, an extension to
9 complete some of the required continuing education including the "PC&E" requirement.
10 Respondent agreed to complete and report the continuing education as directed by the Board, and
11 was granted full practice rights during the period April 30, 2000 to October 30, 2000 as part of
12 the extension process. Respondent's license was subsequently renewed, effective October 12,
13 2000, when he submitted a listing (he was not requested to provide documentation) of the
14 courses he claimed to have completed which were required for the 80 hours for renewal.
15 However, the PC&E course was not completed, and the date for the licensee to meet the
16 requirement for the PC&E course was moved to the next renewal period (May 1, 2002 - April 30,
17 2004). Respondent did not file a renewal for that period. Respondent did not fulfill his
18 obligation to report completion of the PC&E requirement and provide documentation to the
19 Board.

20 C. Respondent certified, in his completed renewal form (submitted late, in August
21 2005, which followed successive two-year renewal periods ending April 30, 2002 and April 30,
22 2004 during which his license was expired and delinquent), that he was renewing his license in
23 an "active" status. His license was renewed. However, he was notified by Board staff that the
24 requisite 80 hours of continuing education (the education should have been completed during the
25 May 2002 - April 2004 time period to establish eligibility for the May 2004 - April 2006
26 licensure period) had not been appropriately reported to the Board. Respondent was requested,
27 and failed, to provide copies of his course completion certificates for the courses listed on his
28 renewal application submitted August 2005. To date, Respondent has provided copies of

1 documentation supporting the completion of only 74 hours of continuing education,
2 notwithstanding Respondent's claim that he completed 103 hours toward the 80-hour
3 requirement.

4 10. California Business and Professions Code section 5107(j) provides:

5 "(1) Except as provided in paragraph (2), the board shall not renew or reinstate the permit
6 or certificate of any holder who has failed to pay all of the costs ordered under this
7 section.

8 (2) Notwithstanding paragraph (1), the board may, in its discretion, conditionally renew
9 or reinstate for a maximum of one year the permit or certificate of any holder who
10 demonstrates financial hardship and who enters into a formal agreement with the board to
11 reimburse the board within that one-year period for those unpaid costs."

12 11. The Board's records and billing information obtained from the Attorney General's
13 Office reflect that its reasonable costs for investigation and enforcement of this matter are
14 \$9,429.80 as of August 22, 2006.

15 **DETERMINATION OF ISSUES**

16 1. Based on the foregoing findings of fact, Respondent Stanley Wristen Dowling has
17 subjected his Certified Public Accountant Certificate No. CPA 15737 to discipline.

18 2. A copy of the Accusation and the related documents and Declaration of Service
19 are attached.

20 3. The agency has jurisdiction to adjudicate this case by default.

21 4. The California Board of Accountancy is authorized to revoke Respondent's
22 Certified Public Accountant Certificate based upon the following violations alleged in the
23 Accusation:

24 A. Respondent practiced public accountancy without being licensed to do so during the
25 period his license was expired, from May 1, 2002 until its renewal on August 3, 2005 in violation
26 of sections 5050 and 5051 in conjunction with 5100(g).

27 B. The licensee secured the license by fraud, deceit, or knowing misrepresentation of a
28 material fact or by knowingly omitting to state a material fact (and made false statements or
omissions in obtaining a certificate as a certified public accountant), first when he procured an
active license by making a false statement and/or a knowing misrepresentation of a material fact,
when he agreed to complete and report the continuing education (PC&E requirement) as required

1 by the Board during the two periods of extension and failed to do so, and second, when he
2 asserted, in his application, that he complied with requisite continuing education requirements
3 when he had, in fact, not complied with the requirements. This conduct violates Code Section
4 498 in conjunction with 5100(g), and Section 5100(b).

5 C. Violation of Continuing Education Rules.

6 (1) For his renewal period May 1, 2000 through April 30, 2002, Respondent failed to
7 comply with the Board's continuing education rules, Rules 87 and 89, while engaged in active
8 practice, in violation of those rules and Board Rule 94, in conjunction with 5100(g).

9 (2) For his renewal in August 2005, covering two renewal periods during which his
10 license was expired and delinquent, Respondent failed to comply with the Board's continuing
11 education rules while engaged in active practice, in violation of Board Rules 87(g) and 94, in
12 conjunction with 5100(g).

13 D. Failure to Cooperate. Respondent's license is subject to discipline in that he failed to
14 respond to the Board's repeated inquiries, which constitutes cause for discipline under Board
15 Rule 52, in conjunction with Code Section 5100(j).

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ORDER

IT IS ORDERED that Certified Public Accountant Certificate No. CPA 15737, heretofore issued to Respondent Stanley Wristen Dowling, is revoked.

Pursuant to Government Code section 11520, subdivision (c), Respondent may serve a written motion requesting that the Decision be vacated and stating the grounds relied on within seven (7) days after service of the Decision on Respondent. The agency in its discretion may vacate the Decision and grant a hearing on a showing of good cause, as defined in the statute.

This Decision shall become effective on October 20, 2006, 2006.

It is so ORDERED September 20, 2006.



Ron Blanc, President
FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

90041143.wpd

DOJ docket number:SF2005400461

Exhibit A: Accusation No.AC-2005-35, Related Documents, and Declaration of Service

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**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
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In the Matter of the Accusation Against:

Case No. AC-2005-35

STANLEY WRISTEN DOWLING
552 Bean Creek Road, Space 54
Scotts Valley, CA 95066

ACCUSATION

Certified Public Accountant Certificate
No. CPA 15737,

Respondent.

Complainant alleges:

PARTIES AND JURISDICTION

1. Complainant Carol Sigmann brings this Accusation under the authority of Section 5100 of the Business and Professions Code,¹ solely in her official capacity as the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

2. On or about October 31, 1970, the California Board of Accountancy issued Certified Public Accountant Certificate Number CPA 15737 to Stanley Wristen Dowling. Respondent. The Certificate, now subject to renewal every two years (on May 1 of even-numbered years) pursuant to Code Section 5070.5, had been renewed, at some time on or before

1. All statutory references are to the Business and Professions Code unless otherwise indicated.

1 March 1989², in an active³ status until its expiration on May 1, 1990. Since that date, the Board's
2 records have reflected the status of the certificate as follows:

3 A. Expired (and not valid for practice) from May 1, 1990 through June 4,
4 1990, then renewed in an "active" status from June 5, 1990 (upon receipt of declaration of
5 compliance with continuing education requirements) through April 30, 1992.

6 B. Renewed "active" during the three two-year renewal periods from May 1,
7 1992 through April 30, 1998.

8 C. Expired from May 1, 1998 through June 7, 1998, then renewed in an
9 "active" status from June 8, 1998 (upon receipt of declaration of compliance with continuing
10 education requirements) through April 30, 2000.

11 D. Expired from May 1, 2000 through July 23, 2000, then renewed in an
12 "active" status from October 12, 2000 (upon receipt of declaration of compliance with continuing
13 education requirements) through April 30, 2002.

14 E. Expired from May 1, 2002 through August 2, 2005, then renewed in an
15 "active" status from August 3, 2005 through April 30, 2006 (upon receipt of declaration of
16 compliance with continuing education requirements).

17 F. The Certified Public Accountant Certificate expired on April 30, 2006,
18 has not been renewed, and is currently in a delinquent status.

19 **STATUTES & REGULATIONS**

20 3. Disciplinary Authority/Unprofessional Conduct. This Accusation is brought
21 before the Board under the authority of Sections 5100 of the Business and Professions Code.
22 Section 5100 provides, in relevant part, that, after notice and hearing the Board may revoke,
23 suspend or refuse to renew any permit or certificate granted, or may censure the holder of that
24

25 2. The Board's records were transferred to the DCA's centralized computer system in
26 March 1989 and, as a result, the underlying documentation related to the license history is
27 unavailable prior to that date.

28 3. The renewal without required continuing education results in a current but "inactive"
license, which does not authorize the practice of public accountancy (Board Rule 80).

1 permit or certificate for unprofessional conduct, including:

2 Section 5100(b) Violation of Section 498 dealing with false statements or omissions in
3 obtaining a certificate as a certified public accountant.

4 Section 5100(g) Willful violation of the Accountancy Act or of any rule or regulation
5 promulgated by the Board.

6 4. Licensed Practice. As pertinent herein, Code Section 5050 requires that a person
7 be licensed by the Board in order to practice public accountancy in the State of California. Code
8 Section 5051 states in pertinent part that a person shall be deemed to be engaged in the practice
9 of public accountancy if he or she does any of the following:

10 (a) Holds himself or herself out to the public in any manner as one skilled in the
11 knowledge, science, and practice of accounting, and as qualified and ready to render
12 professional service therein as a public accountant for compensation.

13 (b) Maintains an office for the transaction of business as a public accountant.

14 (c) Offers to prospective clients to perform for compensation, or who does perform on
15 behalf of clients for compensation, professional services that involve or require an audit,
16 examination, verification, investigation, certification, presentation, or review of financial
17 transactions and accounting records.

18 (f) Keeps books, makes trial balances, or prepares statements, makes audits, or prepares
19 reports, all as a part of bookkeeping operations for clients.

20 (g) Prepares or signs, as the tax preparer, tax returns for clients.

21 (h) Prepares personal financial or investment plans or provides to clients products or
22 services of others in implementation of personal financial or investment plans.

23 (i) Provides management consulting services to clients.

24 5. Obtaining a License by Misrepresentation. Code Section 498 provides that a
25 licensing board may revoke, suspend, or otherwise restrict a license on the ground that the
26 licensee secured the license by fraud, deceit, or knowing misrepresentation of a material fact or
27 by knowingly omitting to state a material fact.

1 6. Required Observance of Rules. Board Rule 5⁴ requires a licensee to observe
2 Board rules if the licensee is engaged in the types of activities performed by certified public
3 accountants or who renders other professional services which include, but are not limited to,
4 bookkeeping, financial planning, investment planning, tax services and management services.

5 7. Continuing Education Requirements for Licensee and Active Practice.

6 A. Board Rule 87 requires, as a condition of active status license renewal, the
7 completion of at least 80 hours of qualifying continuing education (as described by Rule 87.7,
8 Rule 88, etc.) in the two-year period immediately preceding license expiration. Board Rule 87(g)
9 provides that the violation of Board Rule 87 is cause for discipline under Code Section 5100(g)

10 B. Board Rule 89 provides documentation and reporting requirements for a licensee
11 who is required to obtain continuing education as a prerequisite to license renewal. Board Rule
12 89(k) provides that the willful making of any false or misleading statement, in writing, regarding
13 continuing education constitutes cause for discipline under Code Section 5100(g).

14 C. Board Rule 94 provides that the failure, by a licensee engaged in active practice,
15 to comply with the Board's continuing education rules constitutes cause for discipline under
16 Code Section 5100.

17 8. Required Response to Board Inquiry. Board Rule 52 requires a licensee to
18 respond to an inquiry by the board, including making available all files, working papers and other
19 documents requested. Failure to respond to a written inquiry within thirty days constitutes a
20 cause for discipline under Code Section 5100(g).

21 9. Cost Recovery. Code Section 5107 authorizes the Board's recovery of certain
22 costs which result from the investigation and prosecution of specified violations of the
23 Accountancy Act. Section 5107(a) of the Code provides in pertinent part that the executive
24 officer of the Board may request the administrative law judge, as part of the proposed decision in
25 a disciplinary proceeding, to direct any holder of a permit or certificate found guilty of

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27 4. References to sections of Title 16 of the California Code of Regulations will also be
28 referred to herein as "Board rule." Thus, Title 16, California Code of Regulations, section 5 will
be referenced as "Board rule 5."

1 unprofessional conduct to pay to the Board all reasonable costs of investigation and prosecution
2 of the case, including, but not limited to, attorneys' fees incurred prior to the commencement of
3 the hearing.⁵ A certified copy of the actual costs, or a good faith estimate of costs signed by the
4 Executive Officer, constitute prima facie evidence of reasonable costs of investigation and
5 prosecution of the case.

6 10. Code sections 118(b) and 5109 provide in pertinent part that the suspension,
7 expiration, cancellation, or forfeiture of a license issued by the Board shall not, deprive the Board
8 of its authority to investigate, or to institute or continue a disciplinary proceeding against, a
9 licensee upon any ground provided by law, or to enter an order suspending or revoking the
10 license or otherwise taking disciplinary action against the licensee on any such ground.

11 11. Code section 5000.1 provides as follows: "Protection of the public shall be the
12 highest priority for the California Board of Accountancy in exercising its licensing, regulatory,
13 and disciplinary functions. Whenever the protection of the public is inconsistent with other
14 interests sought to be promoted, the protection of the public shall be paramount."

15 **FOR CAUSES FOR DISCIPLINE**

16 **RESPONDENT'S UNLICENSED PRACTICE AND RELATED VIOLATIONS**

17 **Unlicensed Practice**
18 **(Bus. & Prof. Code Section 5100(g)/5050 & 5051)**

19 12. As set forth in paragraph 2, beginning with the May 1990 renewal cycle,
20 Respondent's license was expired (and delinquent) for more than three years, that is from May 1,
21 2002 through August 2, 2005. Respondent was not authorized to practice public accountancy
22 during any time period when his license was not renewed in an "active" status, that is, when he
23 had not met the Board's continuing education requirements.

24 13. Respondent is subject to disciplinary action for unlicensed practice under section
25 5050 and 5051 in conjunction with 5100(g) in that, during the period his license was expired,

26 _____
27 5. Costs incurred prior to January 1, 2005, are eligible for recovery only if they are related
28 to causes of action specified in Code Section 5107 prior to the amendment effective January 1,
2005.

1 from May 1, 2002 until its renewal on August 3, 2005, Respondent practiced public accountancy
2 without being licensed to do so, at the office address of 1260 41st Avenue #1, Capitola, CA
3 95010, an office which he maintained for the practice of public accountancy. By his own
4 admission, Respondent has practiced on an almost continuous basis, particularly during "tax
5 season." Respondent prepares approximately 400-500 income tax returns a year for clients. The
6 dates of practice include in or about May and June 2002 and July 2003, as well as unspecified
7 dates each year, known to Respondent but not to Complainant. Respondent also performed at
8 least one compilation report while he was not licensed.

9 14. Incorporating by reference the matters alleged in paragraphs 13 and 14, cause
10 exists for discipline of Respondent's license under Code Section 5100(g) in that Respondent was
11 "holding out" and practicing as a licensed accountant as defined by Code Section 5051, in
12 violation of Code Section 5050, during a time when his license was not valid for practice.

13 **Renewal and Practice without Required Continuing Education**
14 **Failure to Report/Cooperate with the Board**
(Bus. & Prof. Code Section 5100(g), Board Rules 87, 89, 94 & 52)

15 15. Under Board Rules 87 and 89, a license may be renewed for a two-year period in
16 an "active" status (valid for practice) if fees are paid and if the licensee has completed, during the
17 two-year period immediately preceding the expiration/renewal date, required continuing
18 education.

19 **MAY 1, 2000 THROUGH APRIL 30, 2002 RENEWAL PERIOD**

20 16. For renewal period May 1, 2000 through April 30, 2002, Respondent renewed his
21 license claiming partial continuing education credit (for continuing education which was required
22 to be completed during the two year period immediately preceding renewal, that is, during the
23 period May 1998 - April 2000). Respondent requested, and was granted, an extension to
24 complete some of the required continuing education including the "PC&E" requirement.
25 Respondent agreed to complete and report the continuing education as directed by the Board, and
26 was granted full practice rights during the period April 30, 2000 to October 30, 2000 as part of
27 the extension process. Respondent's license was subsequently renewed, effective October 12,
28 2000, when he submitted a listing (he was not requested to provide documentation) of the

1 courses he claimed to have completed which were required for the 80 hours for renewal.
2 However, the PC&E course was not completed, and the date for the licensee to meet the
3 requirement for the PC&E course was moved to the next renewal period (May 1, 2002 - April 30,
4 2004). Respondent did not file a renewal for that period. Respondent did not fulfill his
5 obligation to report completion of the PC&E requirement and provide documentation to the
6 Board.

7 17. Incorporating by reference the matters set forth in paragraph 15 and 16,
8 Respondent's license is subject to discipline in that he failed to comply with the Board's
9 continuing education rules, Rules 87 and 89, while engaged in active practice, in violation of
10 those rules and Board Rule 94, which constitutes cause for discipline under Code Section
11 5100(g).

12 **MAY 1, 2004 THROUGH APRIL 30, 2006 RENEWAL PERIOD**

13 18. Respondent certified, in his completed renewal form (submitted late, in August
14 2005, which followed successive two-year renewal periods ending April 30, 2002 and April 30,
15 2004 during which his license was expired and delinquent), that he was renewing his license in
16 an "active" status. His license was renewed. However, he was notified by Board staff that the
17 requisite 80 hours of continuing education (the education should have been completed during the
18 May 2002 - April 2004 time period to establish eligibility for the May 2004 - April 2006
19 licensure period) had not been appropriately reported to the Board. Respondent was requested,
20 and failed, to provide copies of his course completion certificates for the courses listed on his
21 renewal application submitted August 2005. To date, Respondent has provided copies of
22 documentation supporting the completion of only 74 hours of continuing education,
23 notwithstanding Respondent's claim that he completed 103 hours toward the 80-hour
24 requirement.

25 19. Incorporating by reference the matters alleged in paragraph 18, Respondent's
26 license is subject to discipline in that he failed to comply with the Board's continuing education
27 rules while engaged in active practice, which constitutes cause for discipline under Board Rules
28 87(g) and 94 in conjunction with Code Section 5100(g).

1 20. Incorporating by reference the matters alleged in paragraph 18, Respondent's
2 license is subject to discipline in that he failed to respond to the Board's repeated inquiries,
3 which constitutes cause for discipline under Board Rule 52 in conjunction with Code Section
4 5100(g).

5 **Procured License by False Statement**
6 **or Knowing Misrepresentation**
7 **(Bus. & Prof. Code Section 5100(b) and Section 498)**

8 21. Incorporating by reference the matters alleged in paragraph 16, cause exists for
9 discipline of Respondent's license under Code Section 5100(b) in conjunction with Code Section
10 498 in that he procured an active license by making a false statement and/or a knowing
11 misrepresentation of a material fact, when he agreed to complete and report the continuing
12 education (PC&E requirement) as required by the Board during the two periods of extension and
13 failed to do so.

14 22. Incorporating by reference the matters alleged in paragraphs 15 and 18, cause
15 exists for discipline of Respondent's license under Code Section 5100(b) in conjunction with
16 Code Section 498 in that he procured an active license by making a false statement and/or a
17 knowing misrepresentation of a material fact, when he asserted, in his application, that he
18 complied with requisite continuing education requirements when he had, in fact, not complied
19 with the requirements.

20 PRAYER

21 WHEREFORE, Complainant requests that a hearing be held on the matters herein
22 alleged, and that following the hearing, the California Board of Accountancy issue a decision:

23 1. Revoking, suspending, or otherwise imposing discipline upon Certified Public
24 Accountant Certificate Number CPA 15737, issued to Stanley Wristen Dowling;

25 2. Ordering Stanley Wristen Dowling to pay the California Board of Accountancy
26 the reasonable costs of the investigation and enforcement of this case, pursuant to Business and
27 Professions Code section 5107;

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1 3. Taking such other and further action as deemed necessary and proper.

2 DATED: May 12, 2006

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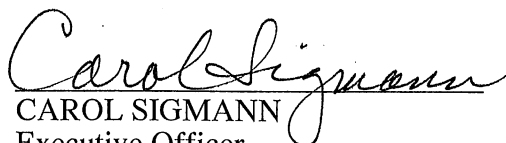
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CAROL SIGMANN

Executive Officer

California Board of Accountancy

Department of Consumer Affairs

State of California

Complainant